



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
P.O. BOX 145030 • SALT LAKE CITY, UTAH 84114-5030 • (801) 538-1029

March 4, 2014

Madam Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 206**, TAX, FEE, OR CHARGE OFFENSE AND PENALTY AMENDMENTS, by Senator C. Bramble, with the following amendments and recommends it be placed on the Consent Calendar:

1. *Page 11, Lines 318 through 323*

Senate Committee Amendments

2-25-2014:

- 318 (c) (i) [~~A person who, with intent to evade a tax, fee, or charge or requirement of this~~
319 ~~title or any lawful requirement of the commission;~~] With respect to a tax, fee, or charge, a
320 person who knowingly and intentionally ~~§→~~, and without a reasonable good faith
basis, ~~←§~~ fails to make,
320a render, sign, or verify a return ~~§→~~ within the time required by law ~~←§~~ or to
321 supply information within the time required by law, or who makes, renders, signs, or
verifies a
322 false or fraudulent return or statement, or who supplies false or fraudulent information, is
guilty
323 of a third degree felony.

2. *Page 13, Line 395 through Page 14, Line 401*

Senate Committee Amendments

2-25-2014:

Bill Number



SB0206

Action Class



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Action Code



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395 (c) (i) [~~Any person who, with intent to evade any tax, fee, or charge as defined in~~
396 ~~Section 59-1-401 or requirement of Title 59, Revenue and Taxation, or any lawful~~
~~requirement~~
397 ~~of the State Tax Commission,]~~ With respect to a tax, fee, or charge as defined in Section
398 59-1-401, any person who knowingly and intentionally ~~§→~~, and without a
reasonable ~~good faith basis,~~ ~~←§~~
398a fails to make, render, sign, or verify any
399 return ~~§→~~ within the time required by law ~~←§~~ or to supply any information within the
time
399a required by law, or who makes, renders,
400 signs, or verifies any false or fraudulent return or statement, or who supplies any false or
401 fraudulent information, is guilty of a third degree felony.

Respectfully,

Ryan D. Wilcox
Committee Chair

Voting: 13-0-3

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Action Class



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